## Kosciusko County 2007 Trending

Kosciusko is one of the counties in the northern Indiana Lake Region. In area, this is one of the largest counties in the state of Indiana, with a total of 541 square miles in its seventeen townships. The county has six different school districts, four of which are cross county schools.

Kosciusko County is privileged to have a wealth of natural lakes, which provide recreational boating, fishing, and general enjoyment. In the State of Indiana there are 44 major lakes. The county is privileged to have Lake Wawasee, which is the largest natural lake, at approximately 3400 acres, and Lake Tippecanoe, the deepest lake, at approximately 120 feet.

In addition to its wonderful natural resources, the county seat, Warsaw, boasts the title of "Orthopedic Manufacturing Capital of the World." The county is also fundamentally an agricultural area, having some of the best soil in the northern part of the state.

<u>Residential Vacant:</u> The base rate for land was adjusted using 2005 and 2006 vacant land sales. The residential excess acres base rate was adjusted using sales. We used our GIS maps with posted sales to determine where adjustments needed to be made in neighborhoods. The ratio study shows that all townships meet the state requirements for the Median, COD and PRD.

<u>Residential Improved</u>: All townships had enough residential improved sales to be evaluated on an individual basis. The ratio study shows that all townships meet the state requirements for the Median, COD and PRD.

<u>Commercial</u>: Kosciusko County had 131 commercial improved sales and 21 commercial vacant sales that were valid sales for 2005 and 2006. The townships were grouped together for the ratio study in this category. A trending factor was then applied to land and improvements. The ratio study shows that all townships meet the state requirements for the Median, COD and PRD.

<u>Industrial</u>: Kosciusko County had 24 industrial improved sales and 8 industrial vacant sales that were valid sales for 2005 and 2006. The townships were grouped together for the ratio study in this category. A trending factor was then applied to land and improvements. The ratio study shows that all townships meet the state requirements for the Median, COD and PRD.